ALVORD AND ALVORD ATTORNEYS AT LAW 1050 SEVENTEENTH STREET, NW. SUITE 301 WASHINGTON, D.C.

20036 (202) 393-2266

FAX (202) 393-2156 E-MAIL alvordlaw@aol.com

FFB 0 5 '08

SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A LESTER

February 5, 2008

ELIAS C ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

Anne K. Quinlan, Esquire **Acting Secretary Surface Transportation Board** 395 E Street, S.W. Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of February 4, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease Agreement previously filed with the Board under Recordation Number 27050-A.

The name and address of the party to the enclosed document are:

Lessor:

Siemens Financial Services, Inc.

170 Wood Avenue South

Iselin, NJ 08830

[Lessee:

The Andersons, Inc. 480 W. Dussel Drive

Maumee, OH 43537]

Anne K. Quinlan, Esquire February 5, 2008 Page 2

A description of the railroad equipment covered by the enclosed document is:

1 railcar RELEASED: DOWX 7184.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

FEB 0 5 '08 -1 1 4 PM

PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services, Inc. hereby releases all of its right, title and interest in and to, the railcar more specifically described as follows:

DOWX 7184 ·

The primary document(s) to which this PARTIAL RELEASE relates, are between Siemens Financial Services, Inc. (Lessor) and The Andersons, Inc. (Lessee), were recorded with the Surface Transportation Board, under Recordation Numbers 27050-A dated June 29, 2007.

IN WITNESS WHEREOF, Siemens Financial Services, Inc. has hereunto set its name, by its proper office thereunto duly authorized, this 4th day of February 2008.

SIEMENS FINANCIAL SERVICES

Rv

) Joseph Alvarez Siemens Financial Services Vice President Porticio Management

STATE OF NEW JERSEY County of Middlesex

On this 4th day of Februray 2008, personally appeared Joseph Alvarez to me personally known, who, being duly sworn, did say that he is the Vice President of Siemens Financial Services, and that said instrument was signed by authority of its board of directors, and he acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

Expiration:

CAPAGA CHEBOS
1198757 WIBLIC OF LOW JORSEY
Controls on Expires Co./O/

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
identical in all respects to the original document.

Dated: 2/5/0%

Robert W. Alvord